IN THE ABSTRACT

Please amend the Abstract as follows:

--~~The invention concerns the transformation of a~~ A digital signal is transformed in at least two different frequency bands according to at least two different resolutions. The ~~method includes: - dividing (E1, E18) the~~ signal is divided into first blocks ~~(B₁)~~ all having ~~a~~ the same predetermined first number of samples. ~~, - transforming (E4) each~~ Each of the first blocks is transformed into a plurality of second blocks, any second block under consideration having a second respective number of samples which depends on the resolution of the second block under consideration, and containing samples selected according to their frequency. ~~, - grouping (E10) second~~ Second blocks issuing from the transformation of different first blocks are grouped in order to form third blocks all having ~~a~~ the same predetermined third number of samples which is at least equal to the largest of the second numbers. ~~(Figure 12)~~--

- 3 -